

**Effective 5/12/2015**

**59-12-2217 County option sales and use tax for transportation -- Base -- Rate -- Written prioritization process -- Approval by county legislative body.**

- (1) Subject to the other provisions of this part, a county legislative body may impose a sales and use tax of up to .25% on the transactions described in Subsection 59-12-103(1) within the county, including the cities and towns within the county.
- (2) Subject to Subsections (3) through (8) and Section 59-12-2207, the revenues collected from a sales and use tax under this section may only be expended for:
  - (a) a project or service:
    - (i) relating to a regionally significant transportation facility for the portion of the project or service that is performed within the county;
    - (ii) for new capacity or congestion mitigation if the project or service is performed within a county:
      - (A) of the first or second class; or
      - (B) if that county is part of an area metropolitan planning organization; and
    - (iii) that is on a priority list:
      - (A) created by the county's council of governments in accordance with Subsection (7); and
      - (B) approved by the county legislative body in accordance with Subsection (7);
  - (b) corridor preservation for a project or service described in Subsection (2)(a) as provided in Subsection (8); or
  - (c) debt service or bond issuance costs related to a project or service described in Subsection (2)(a)(i) or (ii).
- (3) If a project or service described in Subsection (2) is for:
  - (a) a principal arterial highway or a minor arterial highway in a county of the first or second class or a collector road in a county of the second class, that project or service shall be part of the:
    - (i) county and municipal master plan; and
    - (ii)
      - (A) statewide long-range plan; or
      - (B) regional transportation plan of the area metropolitan planning organization if a metropolitan planning organization exists for the area; or
  - (b) a fixed guideway or an airport, that project or service shall be part of the regional transportation plan of the area metropolitan planning organization if a metropolitan planning organization exists for the area.
- (4) In a county of the first or second class, a regionally significant transportation facility project or service described in Subsection (2)(a)(i) shall have a funded year priority designation on a Statewide Transportation Improvement Program and Transportation Improvement Program if the project or service described in Subsection (2)(a)(i) is:
  - (a) a principal arterial highway;
  - (b) a minor arterial highway;
  - (c) a collector road in a county of the second class; or
  - (d) a major collector highway in a rural area.
- (5) Of the revenues collected from a sales and use tax imposed under this section within a county of the first or second class, 25% or more shall be expended for the purpose described in Subsection (2)(b).
- (6)
  - (a) As provided in this Subsection (6), a council of governments shall:
    - (i) develop a written prioritization process for the prioritization of projects to be funded by revenues collected from a sales and use tax under this section;

- (ii) create a priority list of regionally significant transportation facility projects or services described in Subsection (2)(a)(i) in accordance with Subsection (7); and
    - (iii) present the priority list to the county legislative body for approval in accordance with Subsection (7).
  - (b) The written prioritization process described in Subsection (6)(a)(i) shall include:
    - (i) a definition of the type of projects to which the written prioritization process applies;
    - (ii) subject to Subsection (6)(c), the specification of a weighted criteria system that the council of governments will use to rank proposed projects and how that weighted criteria system will be used to determine which proposed projects will be prioritized;
    - (iii) the specification of data that is necessary to apply the weighted criteria system;
    - (iv) application procedures for a project to be considered for prioritization by the council of governments; and
    - (v) any other provision the council of governments considers appropriate.
  - (c) The weighted criteria system described in Subsection (6)(b)(ii) shall include the following:
    - (i) the cost effectiveness of a project;
    - (ii) the degree to which a project will mitigate regional congestion;
    - (iii) the compliance requirements of applicable federal laws or regulations;
    - (iv) the economic impact of a project;
    - (v) the degree to which a project will require tax revenues to fund maintenance and operation expenses; and
    - (vi) any other provision the council of governments considers appropriate.
  - (d) A council of governments of a county of the first or second class shall submit the written prioritization process described in Subsection (6)(a)(i) to the Executive Appropriations Committee for approval prior to taking final action on:
    - (i) the written prioritization process; or
    - (ii) any proposed amendment to the written prioritization process.
- (7)
- (a) A council of governments shall use the weighted criteria system adopted in the written prioritization process developed in accordance with Subsection (6) to create a priority list of regionally significant transportation facility projects or services for which revenues collected from a sales and use tax under this section may be expended.
  - (b) Before a council of governments may finalize a priority list or the funding level of a project, the council of governments shall conduct a public meeting on:
    - (i) the written prioritization process; and
    - (ii) the merits of the projects that are prioritized as part of the written prioritization process.
  - (c) A council of governments shall make the weighted criteria system ranking for each project prioritized as part of the written prioritization process publicly available before the public meeting required by Subsection (7)(b) is held.
  - (d) If a council of governments prioritizes a project over another project with a higher rank under the weighted criteria system, the council of governments shall:
    - (i) identify the reasons for prioritizing the project over another project with a higher rank under the weighted criteria system at the public meeting required by Subsection (7)(b); and
    - (ii) make the reasons described in Subsection (7)(d)(i) publicly available.
  - (e) Subject to Subsections (7)(f) and (g), after a council of governments finalizes a priority list in accordance with this Subsection (7), the council of governments shall:
    - (i) submit the priority list to the county legislative body for approval; and
    - (ii) obtain approval of the priority list from a majority of the members of the county legislative body.

- (f) A council of governments may only submit one priority list per calendar year to the county legislative body.
- (g) A county legislative body may only consider and approve one priority list submitted under Subsection (7)(e) per calendar year.
- (8)
  - (a) Except as provided in Subsection (8)(b), revenues collected from a sales and use tax under this section that a county allocates for a purpose described in Subsection (2)(b) shall be:
    - (i) deposited in or transferred to the Local Transportation Corridor Preservation Fund created by Section 72-2-117.5; and
    - (ii) expended as provided in Section 72-2-117.5.
  - (b) In a county of the first class, revenues collected from a sales and use tax under this section that a county allocates for a purpose described in Subsection (2)(b) shall be:
    - (i) deposited in or transferred to the County of the First Class Highway Projects Fund created by Section 72-2-121; and
    - (ii) expended as provided in Section 72-2-121.

Amended by Chapter 421, 2015 General Session